

## **RSA-1- (IRC 457) Deferral Limits for 2012**

IR-2011-103: IRS Announces Pension Plan Limitations for 2012

The 2012 Annual Elective Deferral (contribution) limit for employees who participate in RSA-1 is increased from \$16,500 to **\$17,000**.

The Catch-up contribution limit for those aged 50 and over remains unchanged at \$5,500 -- Maximum contribution not to exceed **\$22,500**.

The Three-year Catch-up Deferral Maximum is **\$34,000**.

\$17,000 (Maximum Normal Contribution)

\$22,500 (Maximum Age 50 Catch-up)

\$34,000 (Maximum Three year Catch-up)